

(b) will the Government be pleased to state the number of visits paid by the Chief Medical and Sanitary Officer to the various Hospitals and Dispensaries of the State for the last three years and the dates of those visits?

Diwan Bahadur Dr. V. Verghese.—(a) Not considered necessary. The Kuriarkutti Dispensary is maintained out of Forest funds for the benefit of the Tramway and Forest Departments, and as the work in that station has diminished in recent years, its importance as a medical institution has become too little to require systematic inspection by the Chief Medical and Sanitary Officer, which will be clear from the fact that the late Chief Medical and Sanitary Officer inspected this Dispensary only once within a period of six years prior to his retirement.

(b) Vide statement appended. (*Appendix III.*)

The levy of property tax by the Chittur Town Council.

363. Mr. C. A. Kunjunni Raja.—Will the Government be pleased to state. —

(1) whether the Chittur Town Council levied property tax on agricultural lands; if so, when was it first levied, and what is the amount collected on this account every year ever since the tax was introduced;

(2) do the other Town Councils in the State levy such tax; if so, when was it begun in the case of each Council;

(3) will the Government be pleased to lay on the table of the House copies of the resolutions of each of the Town Councils empowering the levy of this tax?

Mr. A. K. Vengu Ayyar.—(1) Yes. The land tax was levied from the second half year of 1097. The sub-joined statement gives the amount collected in each year.

		Rs.	A.	P.
1097	..	446	8	10
1098	..	2,613	5	9
1099	..	2,058	1	11
1100	..	2,218	11	5
1101	..	2,043	4	1

(2) The other Municipalities do not levy the land tax.

(3) Vide answer above. Copies of the resolutions of the Chittur Municipal Council are appended. (*Vide Appendix IV.*)

Mr. C. A. Kunjunni Raja.—Of all the Municipalities in the State, is there any reason why this Chittur Municipality alone should levy a tax on agricultural lands?

Mr. A. K. Vengu Ayyar.—I want notice.

APPENDIX IV.

(Vide Answer to Question No. 363.)

Resolution No. I, dated 20th June 1921.

Resolved, under section 40 of the Cochin Municipal Regulation XI of 1096, that, with effect from 1st Chingam 1097, the following taxes and tolls be levied.

1. A property tax at the minimum rate of 4 per cent. (sec. 41 of the said Regulation).

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(Sd.) Chairman.

(2)

Resolution No. XII, dated 5th April 1922.

READ Office note regarding the procedure adopted by the Chairman in assessing tax on lands:—

"As per Resolution I, dated 7th Mithunam 1096, the Council had resolved to levy a property tax at 4 per cent with effect from 1st Chingam 1097. The property tax includes tax on buildings as well as on lands. Since the annual value of buildings had already been fixed at the last general revision in 1095, the house tax at the enhanced rate is being collected with effect from 1st Chingam 1097, in accordance with the resolution.

2. The question of levying tax on lands was under correspondence with the Government for some time at the beginning of the year, but, as no final orders were received from the Government, it is proposed to carry out this part of the Resolution with effect from 1st Kumbham 1097—The land tax assessment Register has accordingly been prepared and special notices issued to the parties towards the close of Makaram 1097—Objections are being received and enquired into.

3. The lands in this Town are mostly paddy fields income from which is in kind and not in money. It became, therefore, necessary to convert paddy into money for purposes of calculating the tax. The commutation rate has been fixed at 8 as per para of paddy, which is fair alike to the Council as to the land holders.

4. In order to lessen further, the burden of taxation on the rate-payers, the Land Revenue assessment, if any, on the lands has also been deducted from the annual value. Though the old Regulation No. I of 1085 provided for such a deduction, neither the new Municipal Regulation, nor the Rules recently issued by the Government, contain any such provision.

5. The commutation rate now adopted as well as the deduction of Land Revenue assessment now made require the approval of the Council.

6. The Chairman's action in having applied such rate and made such deduction may also be ratified by the Council."

Approved.

(Sd.) AMBAT EACHARA MENON,

Chairman.

(True copy)